

STATEMENT OF PURPOSE**RS21049**

The proposed legislation authorizes the issuance of a state retail license for the retail sale of liquor-by-the-drink to the owner, operator or lessee of a resort city inn situated in a resort city, as defined in

Section 50-1044, Idaho Code, subject to the following conditions:

1. The issuance of such license is subject to approval by the mayor and city council of the resort city;
2. The resort city inn is, at the time of the issuance of the license, subject to resort city taxes enacted by the city in accordance with Section 50-1046, Idaho Code, and in particular, a resort city occupancy tax upon lodging accommodations, which would be applicable to the resort city inn and a resort city tax upon sales of liquor-by-the-drink, and beer and wine at such facility;
3. The resort city inn must be a facility consisting of not less than 15 guest rooms providing overnight lodging accommodations, a restaurant in compliance with certain prescribed requirements, and conference and meeting facilities; and
4. The license is not transferable to another location.

This legislation is intended to provide an economic tool, with the approval of the mayor and city council of resort cities whose voters have approved local non-property taxes under existing law, to assist a resort city inn meeting the requirements of the legislation. This legislation will encourage the development, improvement and enhancement of a resort city inn by enabling the provision of services normally expected to be provided and available to resident guests and the public in high quality-rated tourist accommodations.

FISCAL NOTE

There is no negative fiscal impact to state or local funds pursuant to this legislation. The licensee will pay a state retail liquor-by-the-drink license fee, based on the population of the city in which the facility is located, as well as license fees to the city and county.

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